



13 June 2018

Dear Sir/Madam

A meeting of the Bramcote Bereavement Services Joint Committee will be held on Thursday, 21 June 2018 at the Bramcote Crematorium, Coventry Lane, Bramcote, commencing at 6:30pm.

Should you require advice on declaring an interest in any item on the agenda, please contact the Monitoring Officer or a member of his team at your earliest convenience.

Yours faithfully

Chief Executive

To: Members of the Bramcote Bereavement Services Joint Committee

AGENDA

1. APPOINTMENT OF CHAIR
2. APPOINTMENT OF VICE CHAIR
3. APOLOGIES FOR ABSENCE
4. DECLARATIONS OF INTEREST

Members are requested to declare the existence and nature of any disclosable pecuniary interest and/or other interest in any item on the agenda.

5. MINUTES PAGES 1 – 2

The Joint Committee is asked to confirm as a correct record the minutes of the meeting held on 22 March 2018.

6. BEREAVEMENT SERVICES UPDATE PAGES 3 - 11

To provide the Joint Committee with various updates regarding Bramcote Bereavement Services.

7. ANNUAL STATEMENT OF ACCOUNTS PAGES 12 - 13

To present the Annual Report and Statement of Accounts for 2017/18 for consideration by the Joint Committee, in accordance with the vision of working to provide the most professional, compassionate and sensitive services to meet the needs and expectations of people using Bramcote Crematorium. The Annual Report and Statement of Accounts is circulated separately with this agenda.

8. PERFORMANCE MANAGEMENT 2018/19 PAGES 14 - 16

To advise the Joint Committee on the performance levels for the crematorium so far in 2018/19.

9. SCHEDULE OF MEETINGS 2018/19 AND
WORK PROGRAMME

The Joint Committee is asked to agree the proposed schedule of meetings for 2018/19:

	25 October 2018	-	Bramcote Crematorium
	10 January 2019	-	Bramcote Crematorium
	14 March 2019	-	Bramcote Crematorium
(Annual Meeting)	20 June 2019	-	Bramcote Crematorium

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE

22 MARCH 2018

Broxtowe Borough Council:
Councillors R I Jackson

Erewash Borough Council:
Councillors C Hart
W Major
M Powell

An apology for absence was received from Councillor S Easom.

25. **MINUTES**

The minutes of the meeting held on 11 January 2018 were confirmed and signed as a correct record.

26. **DECLARATIONS OF INTEREST**

There were no declarations of interest.

27. **BEREAVEMENT SERVICES UPDATE**

A report was considered by the Joint Committee with updates relating to Bramcote Bereavement Services:

- There had been 11 sales of the Children's Columbarium. It was noted that the 25 year lease was the most popular among customers.
- It was noted that the Epilog upgrade had been delayed further. The Joint Committee was informed that further service providers were going to be explored.
- On 12 January 2017 the Joint Committee approved the inclusion of £10,000 in the 2017/18 budget for catafalque works. The Joint Committee further noted that the lecterns had now been modernised.

RESOLVED that the proposed charges for children's memorials as set out in item 1 of the appendix be approved.

28. PERFORMANCE MANAGEMENT 2017/18

The Joint Committee received an update on performance management in 2017/18. It was noted that there had been an underspend on water, electricity and gas utilities.

29. SCHEDULE OF MEETINGS 2017/18

RESOLVED that meetings of the Joint Committee be held in 2018/19 as follows:

(Annual Meeting)	21 June 2018	-	Bramcote Crematorium
	25 October 2018	-	Bramcote Crematorium
	10 January 2019	-	Bramcote Crematorium
	14 March 2019	-	Bramcote Crematorium
(Annual Meeting)	20 June 2019	-	Bramcote Crematorium

Report of the Interim Deputy Chief Executive

BEREAVEMENT SERVICES UPDATE

1. Purpose of report

To provide the Joint Committee with various updates and recommendations regarding Bramcote Bereavement Services.

2. Detail

The appendix contains updates on the following matters:

- Charter for the Bereaved Assessment Process
- Service of Remembrance – 15 April 2018
- Funeral Directors' Survey.

3. Financial implications

There are none directly arising from this report.

Recommendation

The Committee is asked to NOTE this report.

Background papers

Nil

APPENDIX**1. Charter for the Bereaved Assessment Process**

As part of the Institute of Cemetery and Crematorium Management there is an accredited award under the Charter for the Bereaved which is the only recognised monitoring scheme for crematoria. The charter aims to improve levels of service and raise awareness about issues surrounding bereavement and rights of the bereaved, helping them to influence funeral arrangements and thereby control the costs.

As part of the accreditation process, certain criteria were considered including:

- Competent and efficient management to ensure that the entire bereavement experience occurs without error or insensitivity
- Meeting health and safety requirements
- Creating and maintaining an atmosphere of solace and respect
- Employee qualifications and flexibility to provide services
- Employees who act and speak in a manner which recognises the sensitive of bereavement
- Using the most environmental friendly material and recycling, wherever possible

Bramcote Crematorium was awarded Gold for its responsive and caring approach to helping bereaved families in May 2018.

2. Service of Remembrance – 15 April 2018

A Service of Remembrance was held on Sunday, 15 April 2018. The cost of providing the Service of Remembrance was approximately £600.00 and was contained within existing approved budgets.

This year, an open day will also be held - this is scheduled for Saturday, 8 September 2018. There will be a further Christmas service of Remembrance Sunday, 2 December 2018.

A few statistics:

- 95 - people attended the service
- 110 - candles were lit
- 305 - 'loved ones' names were read out

The service, devised by the crematorium staff, was led by Celebrant Cheryl Smith, with musical contributions from Janine Nicole and Lyndsay Johnson. Local Funeral Directors and officiants attended and assisted with the service on the day.

This is the quieter of the two services held at the crematorium (the other being at Christmas) and people started arriving at 1pm for the 2pm service. There was a very positive and relaxed atmosphere at this service and people joined in after the service to give feedback on the service (see the following pages) and also to enjoy the refreshments provided.

The congregation were invited to the grounds after the service to release balloons for their loved ones. Children received a colouring pack to entertain them throughout the service. These were all very well received.

Have you Attended before? Yes/No	Service offer you Comfort ? Yes/No	Male/Female	Age	Hear about Service	Comments
No	Yes	Female	Under 20	Friend or Family	I really like how it's laid out and the staff are wonderful and friendly. Bramcote is a really nice peaceful place to come and remember loved ones. Thank you!!
Yes	Yes	Female	Over 70	Local Free Paper	I can only say, I found peace on every visit I made to Bramcote Crematorium
Yes	Yes	Female	Over 70	Friend or Family	I always look forward to the service, gives me so much comfort. The staff always polite and helpful. The service is well prepared. Love the grounds, beautiful.
Yes	Yes	Female	51 to 70	At Bramcote Crematorium	The Service, staff, décor all top standard, grounds always immaculate.
Yes	Yes	Female	51 to 70	At Bramcote Crematorium	The December service will be too early. The elderly people who come will have problems getting here for that time.
Yes	Yes	Male	51 to 70	At Bramcote Crematorium	All spot on for me. Staff fantastic .
Yes	Yes	Female	51 to 70	Notice at Cemetery	Excellent all round.
Yes	Yes	Male	Over 70	Local Paper	Chapels, grounds and staff are always immaculate. A credit to both Broxtowe and Erewash Borough Council.
Yes	Yes	Female	51 to 70	Notice at Cemetery	Everything always looks lovely peaceful place to visit.
Yes	Yes	Female	51 to 70	Notice at Cemetery	Always looks nice, peaceful.
No	Yes	Female	20 to 30	Friend or Family	I thought the service was very lovely, particularly enjoyed Janine + Lyndsay singing especially "Lean on Me". It was very moving, everyone involved did a great job and the release of the balloons was a great finishing touch, thank you (loved Bill's poem).
No	Yes	Female	31 to 50	Friend or Family	Lovely service will be coming again many thanks.

Have you Attended before?	Service offer you Comfort ?	Male/Female	Age	Hear about Service	Comments
Yes	Yes	Male	Under 20	Friend or Family	It's a nice place to be and I liked the service it is peaceful and very well put together they spend a lot of time preparing it and everybody appreciates it.
No	Yes	Female	51 to 70	Friend or Family	Today has been so lovely thank you. It couldn't have been any better. I am really impressed and will definitely come for the Christmas service.
Yes	Yes	Female	Over 70	Notice at Cemetery	Perfect and peaceful crematorium.
Yes	Yes	Female	Over 70	Friend or Family	I think the staff and maintenance staff do a great job and I have never thought anything or seen anything bad to complain about.
Yes	Yes	Female	Under 20	Friend or Family	I like lighting the candle for my Grandad.
Yes	Yes	Male	Under 20	Friend or Family	Remembering my Grandad.
No	Yes	Female	20 to 30	Friend or Family	The service was really nice. The poems were all good and the lady who did the service and Andy were lovely and friendly. The singers were amazing.
Yes	Yes	Male	51 to 70	Friend or Family	Excellent service at Bramcote.
No	Yes	Female	51 to 70	Friend or Family	Service was lovely, very comforting grounds, chapel and facilities all very good.
No	Yes	Male	Over 70	At Bramcote Crematorium	Everything satisfactory. No complaints. Very pleasing overall. Well done.
No	Yes	Female	51 to 70	On line Ilkeston Life	Perfect.
Yes	Yes	Female	20 to 30	Friend or Family	Cheryl sounded a little robotic, two ladies on candle service were friendly to open service. Singers very good, much better than previous.
No	Yes	Female	31 to 50	Friend or Family	First time to this service. The staff are wonderful and I appreciated the opportunity to come to this service. The grounds, as usual beautifully maintained.

Have you Attended before?	Service offer you Comfort ?	Male/Female	Age	Hear about Service	Comments
Yes	No	Male	Over 70	At Bramcote Crematorium	I find everything very good, thank you for this service.
No	Yes	Female	Under 20	Friend or Family	A lovely, heart-warming service, thank you the singers were wonderful.
Yes	Yes	Male	Over 70	At Bramcote Crematorium	Your facilities are wonderful, thank you for the chance to go to the book room on the anniversary of my dear wife's passing.
Yes	Yes	Female	51 to 70	At Bramcote Crematorium	Always found the staff very understanding and really appreciate their time for arranging this for us. When we arrive I always enjoy the inspiring music however, miss the TV screen with the beautiful scene.
Yes	Yes	Male	Over 70	At Bramcote Crematorium	Always enjoyed the pictures on the TV screen; however these have not been on the last few times I have been to the service. Found them beautiful and inspiring.
No	Yes	Female	Over 70	At Bramcote Crematorium	It's a very calming and beautiful place, the flowers are nice, and the grounds are kept tidy well done a lovely service.
No	Yes	Female	51 to 70	At Bramcote Crematorium	I think the site is lovely. Everywhere is so well kept; flowers in chapels are so nice, gives brightness to sadness. Service was wonderful.
Yes	Yes	Female	20 to 30	Friend or Family	Cheryl, voice robotic, audience could be more involved. Singers better than before. Sally and Rebecca very friendly.
Yes	Yes	Male	51 to 70	At Bramcote Crematorium	No improvement necessary, always a first class service helpful smiling faces of officers I found very welcoming indeed, thank you once again.
Yes	Yes	Male	51 to 70	At Bramcote Crematorium	Chapels well decorated and maintained as are the grounds. The grounds are lovely and peaceful to walk around and sit, book of remembrance is lovely as is the electronic access. It would be nice to have an area in the book room to leave flowers/plants, as is quite a walk to the floral tribute area, especially for the elderly/ disabled.
Yes	Yes	Male	51 to 70	Bramcote Crem Website	Very valuable service as ever just a thought on children area seems just a bit bright in chapel, but does make it cheerful, a dash of colour would be nice.

Have you Attended before?	Service offer you Comfort ?	Male/Female	Age	Hear about Service	Comments
No	Yes	Female	Over 70	Bramcote Crem Website	Lovely well-kept grounds and chapel would appreciate area in book of remembrance area to leave flowers and plants. Possibly back of seating area. Like the Christmas tree at Christmas, why has the time changed for next service to 10:30 as we regularly go to church so this means we would not be able to attend, it's the 1st Sunday in advent we would have to make a choice.
No	Yes	Female	51 to 70	Friend or Family	Service was very wonderful really helps to give me peace of mind maintenance of the grounds are very lovely and staff.
Yes	Yes	Female	31 to 50	Friend or Family	Staff always welcoming and friendly.
Yes	Yes	Female	51 to 70	Friend or Family	The singers were excellent.
Yes	Yes	Female	31 to 50	Friend or Family	Really enjoyed the singers this time.
Yes	Yes	Male	51 to 70	Radio Derby	Excellent Service well presented.
Yes	Yes	Female	51 to 70	Erewash Magazine	Very calming atmosphere.
Yes	Yes	Female	Over 70	Friend or Family	When visit I always feel a calming effect.
Yes	Yes	Female	51 to 70	At Bramcote Crematorium	The chapel is decorated to give a clean and friendly chapel to offer you comfort during such a difficult time. Grounds are excellent, the staff are always helpful and friendly.
Yes	Yes	Female	51 to 70	Friend or Family	It is nice to have these services it gives peace and to form friendships with people who have lost someone so thank you very much to you all for giving your time.
Yes	Yes	Female	51 to 70	At Bramcote Crematorium	Keep up all the amazing hard work this place has changed for the better.

Have you Attended before?	Service offer you Comfort ?	Male/Female	Age	Hear about Service	Comments
Yes	Yes	Female	51 to 70	At Bramcote Crematorium	Facilities are good, and the staff are friendly and helpful. Décor in the chapel is peaceful; grounds are in need of upgrading with new grass as in places it is waterlog. I know we have has a lot of rain but still looks bare. Pleased the next service is in the morning.
No	Yes	Female	31 to 50	Erewash Magazine	Really nice place and well maintained a nice service.
Yes	Yes	Female	51 to 70	At Bramcote Crematorium	Enjoyed the service, singers were particularly good.
Yes	Yes	Male	Over 70	Notice at Cemetery	Good.
Yes	Yes	Female	20 to 30	Friend or Family	Very comforting, lovely surrounding always clean, lovely staff, welcoming.
Yes	Yes	Male	20 to 30	Friend or Family	Fantastic.
Yes	No	Female	Over 70	At Bramcote Crematorium	Both chapels are bright and not sombre grounds are great staff do a good job, keep up the good work.
No	Yes	Female	Over 70	Notice at Cemetery	This was my first service, it was lovely comforting and uplifting.

Have you Attended before?	Service offer you Comfort ?	Male/Female	Age	Hear about Service	Comments
Yes	Yes	Female	51 to 70	Friend or Family	We think the idea of a remembrance service brings comfort not only to those recently bereaved but those who have lost loved ones some time ago. It is sensitive to all denominations of religion or non-faith. Not sure why A W Lymns funeral directors participate as opposed to any other funeral directors could be seen as promoting their business. The grounds at Bramcote and surrounding buildings are kept extremely well and conducive to the purpose of a crematorium. We have always found the staff extremely courteous, helpful and above all respectful, we would not take a loved one to any other crematorium. A big thank you for doing such a wonderful caring job. The singers were great would have been good to see the words on TV. The song "Lean on Me" was fitting to end the service and very uplifting, we wanted to join.
Yes	Yes	Female	31 to 50	Friend or Family	The staff, as always where helpful and friendly. It was nice to be able to attend the chapel when not in a grieving state, and to be able to attend a service with a celebratory feel.
Yes	Yes	Female	31 to 50	At Bramcote Crematorium	The two lovely ladies on the candles were really friendly and polite and made this difficult time much easier. Singers were excellent. Also the lovely ladies on tea and coffee station.

1. Funeral Directors' Questionnaire

In February 2018 the crematorium contacted 130 funeral directing companies/branches, and 105 responded.

The Association for Public Service Excellence (APSE) has created the survey below which was the one distributed to the funeral directors, please see results below:

Section 1: What is Important?					
	Extremely Important	Very Important	Important	Not Very Important	Not applicable
Staff and Information					
Friendliness and cooperation of staff	6				
Presentability of staff	3	1	2		
Ease of obtaining information/help	6				
Ease of reporting deficiencies or complaints	3	1	1		
Services Provided					
Provision of gardens of remembrance for cremated remains	3	3	1		
Provision of crematorium funeral services	4	2	1		
Provision of cemetery burial services	3	2	1		1
Provision of memorial options	2	3	1	1	
Provision of office reception area	2	2	1		
Service Standards					
Standard of litter clearance in horticultural areas	4		2		
Standard of grave maintenance	3	1	1		1
Standard of grounds maintenance	3	2	1		
Feeling of personal safety in cemeteries	2	1	2		1
Open days for public	2	2	1	1	
Keeping cemeteries clear of dog fouling	3	1	2		
Ensuring dogs are kept under control in cemeteries	3	1	2		
Provision of toilets for the public	3	2	2		
	55	24	21	2	3
Section 2: How are we doing?					
	Excellent	Good	Average	Poor	Not applicable
Staff and information					
Friendliness and cooperation of staff	3	3			
Presentability of staff	3	3			
Ease of obtaining information/help	3	3			
Ease of reporting deficiencies/making complaints	3	2	1		
Services Provided					
Provision of gardens of remembrance for cremated remains	3	3			
Provision of crematorium funeral services	4	2			
Provision of cemetery burial services	3	2	1		
Provision of memorial options	3	2	1		
Provision of office reception area	4	2			
Service Standards					
Standard of litter clearance in horticultural areas	3	2			
Standard of grave maintenance	3	3			1
Standard of grounds maintenance	3	2			
Feeling of personal safety in cemeteries	3	2			1
Open days for public	4	2			
Keeping cemeteries clear of dog fouling	3	2			1
Ensuring dogs are kept under control in cemeteries	3	2			1
Provision of toilets for the public	4	1	1		
	55	38	4		4

Report of the Treasurer

ANNUAL REPORT AND STATEMENT OF ACCOUNTS 2017/181. Purpose of report

To present the Annual Report and Statement of Accounts for 2017/18 for consideration by the Joint Committee, in accordance with the vision of working to provide the most professional, compassionate and sensitive services to meet the needs and expectations of people using Bramcote Crematorium.

2. Detail

Joint committees no longer have a statutory obligation to prepare accounts that will be audited by a firm appointed by the Audit Commission. The expenditure and income overseen by the Bramcote Bereavement Services Joint Committee will only be subject to statutory audit as part of the main accounts of the constituent audited bodies, namely Broxtowe and Erewash Borough Councils. There is no longer a requirement for an annual return or governance statement for the Bramcote Bereavement Services Joint Committee. The Annual Report and Statement of Accounts is circulated separately with this agenda.

A summary of the overall net expenditure on the Crematorium's General Balance and details of requests to carry forward unspent budget from 2017/18 to 2018/19 are set out in the appendix.

Recommendation

The Joint Committee is asked to RESOLVE that:

- 1. The Annual Report and Statement of Accounts for the financial year 2017/18 be approved as the basis for generating accounting entries to the two constituent authorities.**
- 2. A request to carry forward £50,720 from 2017/18 to 2018/19 as per the appendix be approved.**
- 3. The accumulated revenue surplus and other investments be retained by the Joint Committee for possible future use with the position being reviewed when the revised 2018/19 estimates are considered.**

Background papers

Final accounts working papers

APPENDIXSummary of overall position

The accounts show a revenue account surplus of £402,630 at the end of 2017/18, an increase of £197,489 when compared to 2016/17 and £228,280 above the estimated amount when the budget was prepared.

Items requested to be carried forward to 2018/19 (total £50,720)a) Epilog Upgrade (£15,720)

Lack of capacity with the software company has further delayed implementation of the Epilog upgrade. As reported to the Joint Committee on 22 March 2018, a carry forward of this budget to 2017/18 is requested.

b) Heat Exchanger (£25,000)

The work was due to take place during the summer months and could not take place in 2017/18 due to other priorities. As reported to the Joint Committee on 22 March 2018, a carry forward of this budget to 2018/19 is requested.

c) Catafalque (£10,000)

The Joint Committee originally approved this budget on 12 January 2017 for catafalque works. However, the works are now scheduled to take place in the second week of April 2018. As reported to the Joint Committee on 22 March 2018, a carry forward of this budget to 2018/19 is requested.

Report of the Interim Deputy Chief Executive

PERFORMANCE MANAGEMENT 2018/19

1. Purpose of report

To advise the Joint Committee on the performance levels for the crematorium so far in 2018/19.

2. Detail

The appendix sets out the performance for April 2018, as compared with the budget for the corresponding period.

Recommendation

The Joint Committee is asked to NOTE the performance levels for April 2018.

Background papers

Nil

BRAMCOTE BEREAVEMENT SERVICES – BUDGET / PERFORMANCE MONITORING REPORT 2018/19

Budget / Indicator	Original Estimate 2018/19	Estimate to Apr-18	Actual Actual to Apr-18	Variance against estimate	Latest Projection 2018/19	Comments
<u>Key Expenditure Budgets:</u>						
Salaries	359,450	29,954	26,479	(3,475)	359,450	
Repairs and Maintenance - Cremators	45,000	3,750	157	(3,593)	45,000	
Fuel and Light	70,000	5,833	0	(5,833)	70,000	Awaiting April bills
Rates and Water	125,800	125,800	118,065	(7,735)	119,100	NNDR bill for 2018/19 less than anticipated
Book of Remembrance	8,000	667	202	(465)	8,000	
Medical Referee Fees	47,000	3,917	5,634	1,717	47,000	
Capital Developments Funded from Revenue	103,800	8,650	0	(8,650)	103,800	Works on-going
<u>Performance Indicators:</u>						
Cremation Fee Income	(1,762,800)	(146,900)	(33,318)	113,582	(1,762,800)	Reflects invoices paid at 30 April 2018 and does not include outstanding debtors.
Income from Sales	(1,500)	(125)	(203)	(78)	(1,500)	
Book of Remembrance	(22,050)	(1,838)	(1,297)	540	(22,050)	
Memorials - Income from Sales	(36,000)	(3,000)	(1,013)	1,987	(30,000)	

BRAMCOTE CREMATORIUM – BUDGET / PERFORMANCE MONITORING REPORT 2018/19

Budget / Indicator	Original Estimate 2018/19	Estimate to Apr-18	Actual to Apr-18	Variance against estimate	Latest projection 2018/19	Comments
<u>Performance Indicators:</u>						
Percentage of undisputed invoices paid within 30 days.	99%	99%	100%	N/A	100%	
Percentage of cremation fees received by the end of the month following that in which income was raised.	96%	96%	85%	11%	96%	
Number of written complaints	0	0	0			
Number of written compliments	0	0	0			
<u>Usage Information</u>						
Cremation numbers	2,600	228	228	0	2,600	
NVF		1	1			
Book of remembrance – number of entries		31	179			
Memorials – number of sales		17	17			
Analysis of memorials:						
Rose Plaques		10	10			
Bench Plaques		6	6			
Wall Plaques		1	1			
Grave Plots		0	0			

**BRAMCOTE
BEREAVEMENT
SERVICES
JOINT
COMMITTEE**

**ANNUAL REPORT
AND
STATEMENT OF ACCOUNTS
2017/18**

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FOREWORD

Bramcote Crematorium was opened in 1979 as the result of a joint initiative by Broxtowe and Erewash Borough Councils who recognised a need for the provision of cremation facilities easily accessible to people of the area.

The Joint Committee was formed to oversee the planning and building of the crematorium and subsequently to direct the management of its operation. The original capital cost of the crematorium was met by equal contributions from Broxtowe and Erewash Borough Councils and the balance of these contributions has since been used to effect most works of enhancement. On occasions where one of the constituent authorities has solely provided the necessary funding, then arrangements have been made to repay such amounts through a redistribution of any revenue surplus within the accounts.

Membership of the Joint Committee comprises elected members from each of the constituent authorities, the number nominated by each reflecting the populations of the respective areas, which at present are approximately equal.

The Joint Committee employs directly a Bereavement Services Manager and other operational staff to run the crematorium on a day-to-day basis and appoints officers of the constituent authorities to provide central and specialist services.

Bereavement Services Manager

ANNUAL REPORT 2017/18

The year ended 31 March 2018 was the thirty seventh full year of operation for the crematorium, in which it has continued with its reputation of excellent service to the community. Directly serving the area of the constituent authorities of Broxtowe and Erewash, the crematorium is also readily accessible to the northern and western parts of the City of Nottingham.

The Joint Committee aims to fix fees which are not only competitive with those of surrounding crematoria, but which also cover operating costs. The policy in 2017/18 was to continue to charge a standard single adult fee of £646 for cremations.

The following table shows the number of cremations conducted during the last five years by area of origin.

Area	2017/18	2016/17	2015/16	2014/15	2013/14
Broxtowe	911	833	772	822	761
Erewash	819	782	770	765	771
Gedling		N/A	N/A	N/A	N/A
Nottingham	617	834	893	959	921
Other	443	554	699	625	548
	2790	3003	3,134	3,171	3,001

The total of 2,790 cremations in 2017/18 is slightly higher than the anticipated number of 2,600 that was used to formulate the revised estimate. As a result income from cremation fees was £89,567 above the revised estimate.

The accounts as shown in this document have been prepared in accordance with the latest Code of Practice on Local Authority Accounting in order to provide the necessary detail for subsequent consolidation into the accounts of the two constituent authorities. Joint Committees no longer have a statutory obligation to prepare accounts which will be audited by a firm appointed by the Audit Commission. Expenditure and income overseen by the Bramcote Bereavement Services Joint Committee is subject to statutory audit as part of the main accounts of the constituent audited bodies.

The Comprehensive Income and Expenditure Statement summarises the accounting cost of providing the services in the year. It includes all day-to-day expenses and related income on an accruals basis, as well as transactions measuring the value of fixed assets actually consumed.

The Movement in Reserves Statement shows the movement in the year on the different reserves held, which are analysed into 'usable reserves' and other reserves.

In addition to the over achievement of cremation fees income, there was a further £34,888 generated, the majority of which relates to the sales of memorialisation's and visual tributes.

Revenue expenditure in 2017/18 was £293,007 less than the revised estimate. Several factors contributed towards this variance.

Expenditure on premises was £11,149 lower than anticipated due to an underspend on utility costs.

Supplies and services expenditure underspent against budget by £36,389 due to less than anticipated expenditure on Consultancy Fees.

Capital charges were £160,699 less than the revised estimated due to expenditure being capitalised as new assets, and funded through movement in reserves.

The overall net surplus for 2017/18 totalled £372,247 which represents an increase of £419,107 against the revised estimated deficit of £46,860. The reasons for the increase in the overall net surplus have been highlighted above. At 1 April 2017 the accumulated revenue surplus was £205,142 and, after distribution of £560,000 to the two constituent authorities and the relevant income and expenditure for the year after allowing for the transfer to other reserves, £402,630 remains to be carried forward to 2018/19.

The accounting policies adopted by the Joint Committee comply with the relevant recommended accounting practices. The Joint Committee's policies are explained fully in the Statement of Accounting Policies set out on pages 9 - 12.

Further information about the accounts is available from the Deputy Chief Executive, Broxtowe Borough Council, Council Offices, Foster Avenue, Beeston, Nottingham, NG9 1AB. This is part of the Joint Committee's policy of providing full information about the crematorium's affairs. In addition, interested members of the public have a statutory right to inspect the accounts before the audit is completed. The availability of the accounts for inspection is displayed on the websites of Broxtowe Borough Council and Bramcote Crematorium.

CREMATORIA COMPARATIVE STATISTICS**CREMATION NUMBERS AND ADULT CREMATION FEES**

	Cremation Numbers	No. of Cremators	Average per Cremator	Special Rate for Residents	Outside Area
<u>2017/18</u>					
Bramcote (Hospital Body's)	2686 104	2	1395	£646.00	£646.00
Chesterfield		3		£730.00	£730.00
Gedling		2		£695.00	£695.00
Derby #	2681	4	670	£671.00	£671.00
Mansfield #	2514	4	628	£653.50	£653.50
Nottingham		3			
<u>2016/17</u>					
Bramcote	3,003	2	1,501	£615.00	£615.00
Chesterfield #	2,324	3	774	£690.00	£690.00
Derby #	2672	4	668	£632.00	£697.00
Mansfield #	2,623	4	875	£653.50	£653.50
Nottingham	2,148	3	716	£605	£675
				Nottingham has a surcharge £100 for Fridays	Nottingham has a surcharge £100 for Fridays

Cremation fees include abatement surcharge & medical referee fees to record the total amount payable.

STATISTICS 1 APRIL 2017 TO 31 MARCH 2018
WITH COMPARATIVE FIGURES FOR THE THREE PRECEDING YEARS

	<u>2017/18</u>	<u>2016/17</u>	<u>2015/16</u>	<u>2014/15</u>
Within the Joint Committee Area	1626	1,615	1,584	1,587
Hospital Body's	104			
Outside the Joint Committee Area	1060	1,388	1,550	1,584
Total Cremations	2790	3,003	3,134	3,171
Broxtowe Borough Council	911	833	803	822
Erewash Borough Council	819	782	781	765
City of Nottingham	617	834	929	959
Others	443	554	621	625
	2790	3,003	3,134	3,171
Church of England Services	1007	1,279	1,327	1,522
Roman Catholic Services	71	89	94	111
Others	1712	1,635	1,713	1,538
	2790	3,003	3,134	3,171
Scattered or Interred in Crematorium Gardens	833	926	977	1,079
Interred/scattered elsewhere	1948	2,062	2,151	2,085
Temporarily Deposited	9	15	6	7
	2790	3,003	3,134	3,171
Book of Remembrance Entries	179	224	252	47
Miniature Books	3	0	5	0
Donations	56	48	53	55

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE**STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS****The Responsibilities of the Joint Committee**

The Joint Committee is required:

- to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In the case of the Joint Committee, that officer is the Treasurer to the Crematorium.
- to manage its affairs and to secure economic, efficient and effective use of resources and safeguard its assets.
- to approve the statement of accounts.

The Responsibilities of the Treasurer to the Crematorium

The Treasurer to the Crematorium is responsible for the preparation of the Committee's statement of accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code of Practice').

In preparing this statement of accounts, the Treasurer to the Crematorium has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with the Code of Practice.

The Treasurer to the Crematorium has also:

- kept proper accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE

STATEMENT OF ACCOUNTING POLICIES

1. **GENERAL**

The accounts have been prepared in accordance with the 2017/18 Code of Practice on Local Authority Accounting issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and also with guidance notes issued by CIPFA on the application of accounting standards.

2. **FIXED ASSETS**

All expenditure on the acquisition, creation or enhancement of fixed assets is capitalised on an accruals basis in the accounts.

Fixed assets are valued on the basis recommended by CIPFA and in accordance with the Statements of Asset Valuation Principles and Guidance Notes issued by the Royal Institution of Chartered Surveyors (RICS). Fixed assets are classified into the groupings required by the 2017/18 Code of Practice on Local Authority Accounting. Balances are stated on the following basis:

- land, operational properties and other operational assets are included in the balance sheet at the lower of net current replacement cost and net realisable value.

Surpluses/deficits arising on the valuation of fixed assets are credited/debited to the Revaluation Reserve. Revaluations of fixed assets are planned at five yearly intervals, although material changes to asset valuations will be adjusted in the interim period as they occur.

Broxtowe Borough Council has strict legal ownership of the buildings. However, under International Accounting Standards these are included in the Joint Committee's balance sheet as, in substance, the Joint Committee obtains the economic benefits, in the form of income, and incurs the risks associated with the properties upkeep, by virtue of its responsibility for maintaining, controlling and managing the property.

3. **LEASING**

The Joint Committee has in the past acquired a variety of assets by means of leases. These transfer the risks and rewards of ownership without actually transferring title to the assets. The joint committee currently has no leased assets but in previous years they have been of a minor nature and are not stated in the balance sheet. Rentals are charged to revenue when payable and no provision is made for outstanding lease commitments.

4. DEPRECIATION

In accordance with International Accounting Standard 16, with effect from 1 April 2000 depreciation has been provided for on all fixed assets with a finite useful life, including buildings owned by the Joint Committee. Land is not depreciated.

Assets are depreciated from the year following acquisition using the straight-line method over the following periods:

Buildings

Crematorium	60 years
Crematorium Roof	40 years
Pamela Cottage	40 years
Crematorium Heating System	30 years

Vehicles, Plant and Equipment

Cremators	15 years
Charging Bier	15 years
Mercury Abatement Equipment	15 years
Ash Cabinet	15 years
Stand-by Generator	10 years
Digital Organ	10 years
Air Conditioning Unit	10 years
Columbarium	10 years
Catafalque	5 years
Vending Machines	5 years

5. CHARGES TO INCOME AND EXPENDITURE ACCOUNT

The Income and Expenditure Account is charged with a capital charge for fixed assets used in the provision of the service. This charge is the annual provision for depreciation.

6. DEBTORS AND CREDITORS

The Income and Expenditure Account is maintained on an accruals basis in accordance with the Code of Practice. That is, sums due to or from the Joint Committee during the year are included whether or not the cash has actually been received or paid in the year. An exception to this principle relates to telephone accounts and other similar payments that are charged at the date of the account rather than being apportioned between financial years. This policy is consistently applied each year and therefore does not have a material effect on the year's accounts.

Capital items are also recorded on an accruals basis.

7. ADMINISTRATION AND MANAGEMENT COSTS

A charge is made by Broxtowe Borough Council to reflect the appropriate percentage of time spent by employees on crematorium affairs.

8. RESERVES

In accordance with the latest Code of Practice on Local Authority Accounting, two capital reserve accounts are to be maintained in the Balance Sheet:

- Revaluation Reserve, which represents principally the balance of the surpluses or deficits arising from the periodic revaluation of fixed assets.
- Capital Adjustment Account, which represents amounts set aside to finance expenditure on fixed assets.

Both of these are regarded as unusable reserves.

There are a further three usable reserves in operation:

- A Repairs and Renewals Reserve is maintained to provide for major repairs and renewals of vehicles, plant and equipment. Annual contributions are made to the reserve on a fixed instalment basis and the balance is invested with Broxtowe Borough Council.
- A Donations Reserve also exists into which donations received by the crematorium are paid. The balance on the reserve is invested with Broxtowe Borough Council. The reserve is used to finance minor items of expenditure aimed at improving the grounds for visitors to the crematorium.
- A Memorialisation Reserve was set up which has the effect of keeping any net surplus or deficit from memorialisation activities outside of the normal operations of the crematorium.

9. PENSION SCHEME

The Joint Committee pays an employer's contribution into Nottinghamshire County Council's Pension Fund. Under earlier legislation, Local Government Pension Funds were only required to fund 75% of future liabilities. Subsequent regulations require a move towards 100% funding and a disclosure of the cost of such 100% funding. No adjustment has been made in respect of the Joint Committee's appropriate share of any pension funds assets and liabilities in accordance with International Accounting Standards as it is not possible to establish, with reasonable certainty, an appropriate share in respect of the crematorium.

Further information may be found at note 20 to the core financial statements.

10. FINANCIAL INSTRUMENTS

A financial instrument is any contract that gives rise to a financial asset in one entity and a financial liability in another. These are accounted for in accordance with International Accounting Standards dealing with disclosure, presentation and recognition and measurement.

Financial assets include debtors (sometimes referred to as accounts receivable), payments in advance, investments and cash either in hand or at the bank. Investments are shown in the balance sheet at 31 March 2017 as surplus monies invested with Broxtowe Borough Council but adjusted for any interest earned but not received before the end of the financial year. Interest earned on investments is credited to the Income and Expenditure Account.

Financial liabilities comprise of long term borrowing and creditors (sometimes referred to as accounts payable).

11. VALUE ADDED TAX

The activities of Bramcote Crematorium fall within Broxtowe Borough Council's VAT registration and therefore no VAT expenditure has been included within the Core Financial Statements.

CORE FINANCIAL STATEMENTS
BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE
MOVEMENT IN RESERVES STATEMENT

This statement shows the movement in the year on the different reserves held by the Joint Committee, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other reserves. The Surplus or (Deficit) on the Provision of Services line shows the true economic cost of providing the Joint Committee's services, more details of which are shown in the Comprehensive Income and Expenditure Statement. The net increase/decrease before Transfers to Earmarked Reserves line shows the statutory Joint Committee Balance before any discretionary transfers to or from earmarked reserves undertaken by the Joint Committee.

	Revenue Balance £	Donations Reserve £	Memorial- isation Reserve £	Repairs & Renewals Reserve £	Total Usable Reserves £	Unusable Reserves £	Total Reserves £
Balance at 31 March 2016	(398,950)	(3,321)	(26,043)	(187,382)	(615,696)	(2,125,364)	(2,741,060)
Movement in Reserves during 2016/17							
Surplus or (deficit) on provision of services (accounting basis)	(408,168)	0	0	0	(408,168)	0	(408,168)
Other Comprehensive Income and Expenditure	567,958	0	0	0	567,958	(567,958)	0
Total Comprehensive Income and Expenditure	159,791	0	0	0	159,791	(567,958)	(408,168)
Adjustments between accounting basis & funding basis under regulations (Note 2)	14,600	0	0	0	14,600	(14,600)	(408,168)
Net increase/decrease before Transfers to Earmarked Reserves	174,391	0	0	0	174,391	(582,558)	(408,168)
Transfers to/from Earmarked Reserves	19,418	(620)	(32,919)	14,121	0	0	0
Increase/decrease in 2016/17	193,808	(620)	(32,919)	14,121	174,391	(582,558)	(408,168)
Balance at 31 March 2017 Carried Forward	(205,141)	(3,941)	(58,961)	(173,261)	(441,305)	(2,707,923)	(3,149,228)
Movement in Reserves during 2017/18							
(Surplus) or deficit on provision of services (accounting basis)	(372,247)	0	0	0	(372,247)	0	(372,247)
Other Comprehensive Income and Expenditure	0	0	0	0	0		0
Total Comprehensive Income and Expenditure	(372,247)	0	0	0	(372,247)	0	(372,247)
Adjustments between accounting basis & funding basis under regulations (Note 2)	147,878	0	0	0	147,878	(147,878)	0
Net increase/decrease before Transfers to Earmarked Reserves	(224,369)	0	0	0	(224,369)	(147,878)	(372,247)
Transfers to/from Earmarked Reserves	26,881	(949)	17,887	(43,818)	0	0	0
Increase/decrease in 2017/18	(197,488)	(949)	17,887	(43,818)	(224,369)	(147,878)	(372,247)
Balance at 31 March 2018 Carried Forward	(402,630)	(4,891)	(41,074)	(217,079)	(665,674)	(2,855,801)	(3,521,475)

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE
COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 MARCH 2018

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices.

Actual 2016/17 £		Revised Estimate 2017/18 £	Actual 2017/18 £
	<u>Income</u>		
(1,881,272)	Fees and Charges	(1,741,000)	(1,857,339)
(3,794)	Rent – Pamela Cottage	(4,800)	(5,715)
(28,847)	Other Income	(5,500)	(12,701)
(1,913,913)		(1,751,300)	(1,875,756)
	<u>Expenditure</u>		
329,430	Employee Expenses	322,800	329,513
326,731	Premises Related Expenses	289,550	278,401
1,431	Transport Related Expenses	1,500	1,320
184,421	Supplies and Services	228,150	191,761
38,950	Third Party Payments	41,000	30,270
116,500	Central, Departmental and Technical Support Services	141,350	60,777
284,696	Capital Charges	217,600	56,901
1,282,160		1,241,950	948,943
(631,754)	Cost of Services – Continuing Operations	(509,350)	(926,813)
0	Disposal of Fixed Asset	0	0
791,544	Financing and Investment Income and Expenditure (Note 3)	556,210	554,566
159,791	(Surplus) or Deficit on Provision of Service	46,860	(372,247)
(567,958)	(Surplus) or Deficit on Revaluation of Property, Plant and Equipment Assets	0	0
(567,958)	Other Comprehensive Income and Expenditure	0	0
(408,168)	Total Comprehensive Income and Expenditure	46,860	(372,247)

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE**BALANCE SHEET AS AT 31 MARCH 2018**

This Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Joint Committee. The net assets of the Joint Committee (assets less liabilities) are matched by the reserves held by the Joint Committee. Reserves are reported in two categories. The first category of reserves is those that the Joint Committee may use to provide services, subject to the need to provide a prudent level of reserves and any statutory limitations on their use. The second category of reserves is those that the Joint Committee is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line "Adjustments between accounting basis and funding basis under regulations".

31 March 2017		31 March 2018
£		£
	Long Term Assets	
2,563,000	Property, Plant and Equipment Land and Buildings (Note 4)	2,574,447
216,213	Vehicles, Plant, Furniture and Equipment (Note 4)	281,354
2,779,213	Total Long Term Assets	2,855,801
	Current Assets	
554,044	Short Term Investments (Note 22)	691,443
49,652	Short Term Debtors (Note 6)	117,893
11,282	Cash and Cash Equivalents (Note 7)	34,917
614,978	Total Current Assets	844,253
	Current Liabilities	
(173,673)	Short Term Creditors (Note 8)	(178,579)
(173,673)	Total Current Liabilities	(178,579)
	Long Term Liabilities	
(71,290)	Long Term Borrowing (Note 5)	0
(71,290)	Total Long Term Liabilities	0
3,149,229	Net Assets	3,521,476
	Reserves	
(441,305)	Usable Reserves (Note 9)	(665,674)
(2,707,923)	Unusable Reserves (Note 10)	(2,855,801)
(3,149,228)	Total Reserves	(3,521,476)

Z DARR CPFA
Treasurer to the Crematorium

BRAMCOTE BEREAVEMENT SERVICES JOINT COMMITTEE**CASH FLOW STATEMENT**

The Cash Flow Statement shows the changes in cash and cash equivalents of the Joint Committee during the reporting period. The statement shows how the Joint Committee generates and uses cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Joint Committee are funded by way of taxation and grant income or from the recipients of services provided by the Joint Committee. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Joint Committee's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Joint Committee.

2016/17 £		2017/18 £
168,791	Net surplus or deficit on the provision of services	(372,247)
(162,869)	Adjustments to net surplus or deficit for non-cash movements	(6,444)
5,922	Net cash flows from operating activities	(378,691)
(89,685)	Investing activities (Note 12)	283,767
79,860	Financing activities (Note 13)	71,290
(3,903)	Net increase or decrease in cash equivalents	(23,635)
(7,379)	Cash and cash equivalents at the beginning of the reporting period	(11,282)
(11,282)	Cash and cash equivalents at the end of the reporting period	(34,917)

NOTES TO THE CORE FINANCIAL STATEMENTS

1. Events After Balance Sheet Date

There are no significant post balance sheet events to be reported

2. Adjustments between Accounting Basis and Funding Basis under Regulation

This note details the adjustments that are made to the total comprehensive income and expenditure in the year, in accordance with proper accounting practice.

	2017/18	2016/17
	£	£
Depreciation	(69,780)	(74,260)
Impairment	0	(146,060)
Capital expenditure financed by revenue	50,785	146,060
Capital expenditure financed from reserves	95,583	0
Capital Financing – repayment of principal	71,290	79,860
Total	147,878	5,600

3. Financing and Investment Income and Expenditure

	2017/18	2016/17
	£	£
Interest receivable and similar income	(6,399)	(10,475)
Interest payable and similar income	964	2,019
Distribution to constituent authorities	560,000	800,000
Total	554,566	791,544

4. Property, Plant and Equipment

The crematorium land and buildings were re-valued during the course of 2016/17 (31 March 2017) by M Kirk MRICS, a Chartered Surveyor employed by Broxtowe Borough Council in accordance with the Statement of Asset Valuation Practice and Guidance Notes of the Royal Institution of Chartered Surveyors and no material changes have occurred since that date.

Property regarded as operational has to be valued on the basis of open market value for the existing use, or where this could not be assessed because there was no market for the asset concerned, the depreciated replacement cost. In the case of the crematorium, the latter has been adopted. Pamela Cottage has however been valued at existing use value and the land value was separated from the value of the building itself in 2010/11.

Plant and equipment has been included on the basis of historical cost as an approximation to net current replacement cost.

a. Movement of Fixed Assets

	Land and Buildings £	Vehicles, Plant and Equipment £	TOTAL £
<u>Original Cost/Valuation</u>			
At 1 April 2017	2,563,000	666,890	3,229,890
Enhancement / Additions	52,655	93,713	146,368
Disposals	0	0	0
Impairments			0
At 31 March 2018	2,615,655	760,603	3,376,258
<u>Depreciation/Impairments</u>			
At April 2017	0	(450,677)	(450,677)
Depreciation for the year	(41,207)	(28,572)	(69,780)
Revaluation			0
Disposals			0
At 31 March 2018	(41,207)	(479,249)	(520,457)
Balance Sheet amount at 1 April 2017	2,563,000	216,213	2,779,213
Balance Sheet amount at 1 April 2018	2,574,447	281,354	2,855,801

b. Analysis of Fixed Assets

Asset Description (number in brackets)	31 March 2018 £	31 March 2017 £
<u>Land and Buildings</u>		
Crematorium Buildings	1,753,608	2,350,000
Crematorium Land	270,000	
Crematorium Roof	149,614	
Crematorium Heating System	138,446	
Boundary land (1)	38,000	38,000
Pamela Cottage (1)	112,125	115,000
Land at Pamela Cottage (1)	60,000	60,000
Serenity Chapel Refresh	5,650	
Flower Wall Works	47,005	
	2,574,447	2,563,000
<u>Vehicles, Plant and Equipment</u>		
Mercury Abatement Equipment (1)	178,229	200,508
Cremulator & Ash Cabinet	2,243	3,364
Generator (1)	2,545	4,241
Columbaria	7,200	8,100
Rijo Vending Maching	6,066	
Neo Vending Machine	4,237	
Charging Bier	16,487	
Neo Vending Machine (Bearer's Room)	5,396	
Childrens Memorial Area	45,177	

Lecturns and Curtains	8,311	
Epilog Upgrade	3,780	
Digital book of remembrance	1,683	
	281,354	216,213
Total	2,855,801	2,779,213

5. Financial Instruments - borrowing

No borrowing has taken place during 2017/18. Repayment of the interest on existing debt commenced in 2010/11 and principal repayment of £71,290 has been made in 2017/18 being the final outstanding repayment.

6. Short Term Debtors

	31 March 2018	31 March 2017
	£	£
Funeral Directors	114,750	42,953
Other payments	3,143	6,699
Total	117,893	49,652

7. Cash and Cash Equivalents

Cash comprises cash in hand and demand deposits. Cash will also include bank overdrafts that are repayable on demand.

Balances classified as 'Cash Equivalents' fit the definition of being short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

The net balance of Cash and Cash Equivalents is made up of the following elements at the Balance Sheet date:

	31 March 2018	31 March 2017
	£	£
Cash in hand	110	110
Bank current accounts	11,919	11,173
Income Banked in March but not on Bank	22889	0
Total Cash and Cash Equivalents Balance	34,917	11,282

8. Short Term Creditors

	31 March 2018	31 March 2017
	£	£
Local Authorities	(162,648)	(157,363)
Other Bodies	(15,755)	(16,310)
Total	(178,402)	(173,673)

9. Usable Reserves

Movements in the Joint Committee's usable reserves are detailed in the Movement in Reserves Statement on page 13.

10. Unusable Reserves

	31 March 2018	31 March 2017
	£	£
Revaluation Reserve	(632,846)	(645,929)
Capital Adjustment Account	(2,222,956)	(2,061,994)
Total Unusable Reserves	(2,855,801)	(2,707,923)

Revaluation Reserve

The Revaluation Reserve contains the gains made by the Joint Committee arising from increases in the value of its property, plant and equipment (and intangible assets). The balance is reduced when assets with accumulated gains are:

- revalued downwards or impaired and the gains are lost
- used in the provision of services and the gains are consumed through depreciation, or
- disposed of and the gains are realised.

The Reserve contains only revaluation gains accumulated since 1 April 2007, the date that the Reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

2016/17		2017/18	
£		£	£
(81,937)	Balance at 1 April		(645,928)
(567,958)	Upward revaluation of assets		0
0	Impairment		0
(649,895)	Surplus or deficit on revaluation of		0
3,967	Difference between fair value depreciation and historical cost depreciation	13,083	0
(645,928)	Balance at 31 March		(632,845)

Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement (with reconciling postings from the Revaluation Reserve to convert fair value figures to a historical cost basis). The Account is credited with the amounts set aside by the Joint Committee as finance for

2016/17		2017/18	
£		£	£
(2,043,427)	Balance at 1 April		(2,061,995)
220,320	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement		
	- Charges for depreciation and impairment of non current assets	69,780	
0	- Amounts of non current assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement		
(1,823,108)			
(3,967)	Adjusting amounts written out of the Revaluation Reserve	(13,083)	56,697
(1,827,075)	Net written out amount of the cost of non current assets consumed in the year		(2,005,298)
	Capital financing applied in the year:		
(234,920)	- Capital expenditure charged against the General Revenue Balance	(217,658)	
			(217,658)
(2,061,995)	Balance at 31 March		(2,222,956)

11. Cash Flow Statement – Operating Activities

The cash flows for operating activities include the following items:

	2017/18	2016/17
	£	£
Interest received	(6,399)	(10,475)
Interest paid	964	2,019

12. Cash Flow Statement – Investing Activities

	2017/18 £	2016/17 £
Purchase of property, plant and equipment,	146,368	146,060
Purchase of short term investments	137,399	(235,745)
	283,767	(89,685)

13. Cash Flow Statement – Financing Activities

	2017/18 £	2016/17 £
Other receipts from financing activities	0	0
Other payments for financing activities	71,290	79,860
Net cash flows from financing activities	71,290	79,860

14. Members Allowances

No recharges in respect of members' allowances have been made to the Joint Committee by the constituent authorities in 2017/18.

15. External Audit Costs

An amount of £2,000 has been paid in respect of audit and inspection fees for 2017/18 in respect of external audit services carried out by the appointed auditor under the Audit Commission's Code of Audit Practice in accordance with section 5 of the Audit

16. Related Parties

Transactions with Related Parties are disclosed elsewhere in the Statement of Accounts, as follows:

Transactions with Local Authorities	Income & Expenditure (note 3)
Members' Allowances	Income & Expenditure (note 14)
Pension Contributions	Income & Expenditure (note 20)

Each of the two constituent local authorities maintains a register of members' interests and a record of interests declared at Cabinet and Committee meetings. There were no material transactions with organisations identified in these records. Outstanding debtors and creditors in respect of related parties are included in notes 6 and 8 above.

17. Capital Expenditure and Capital Financing

The following table shows details of capital expenditure in 2017/18 and how it was financed:

Expenditure		Financing	
	£		£
<u>Operation Assets</u>			
Serenity Chapel Refresh	5,650		
Digital Book of Remembrance	1,683		
Lecturns and Curtains	8,311		
Charing Bier	16,487		
Epilog Upgrade	3,780		
<u>Non Operation Assets</u>			
Flower Viewing Walls Refresh	47,005	Direct revenue financing	50,784.83
Vending Machine	5,396	Repairs and Renewals Reserve	37,527
Memorialisation Area	45,177	Memorialisation Reserve	45,177.05
	133,489		133,489

18. Leases

No assets were acquired under finance lease in 2017/18.

19. Impairment Losses

There has been no impairment losses noted during the year 2017/18.

20. Defined Benefit Pension Scheme

In 2017/18 the joint committee made a contribution of £55,434 based on a rate of 17.7% of pensionable pay including the deficit payment of £19,755, into the Nottinghamshire County Council Pension Fund in respect of those employees in the fund. This rate was based on an actuarial valuation at 31 March 2016 and reflects the requirements of the Pension Fund Regulations for contributions to move towards meeting 100% of the overall liabilities of the fund. The Pension Liability and Pensions Reserve are held with Broxtowe Borough Council.

21. Contingent Assets and Liabilities

There are no outstanding contingent assets or liabilities.

22. Investments

Any surplus monies are invested with Broxtowe Borough Council. The investments relate to the following:

	31 March 2018	31 March 2017
	£	£
Repairs and Renewals Reserve	217,079	173,261
Revenue	474,364	380,783
	691,443	554,044

All investments are held on call and as such have been classified as short term in the balance sheet.